

LAW-L1 – Kent

Advanced Comprehensive Problem

Problem C – Kent Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 9-2010)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions, please ask.**

You will need your:

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Karl	M. I. R.	Last Name Kent	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Kara	M. I. B.	Last Name Bryant	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1068 Rivermeade Dr.		Apt#	City Denville
		State NJ	Zip Code 07834
4. Phone Primary: 973-555-5555		E-mail KKent@mymail.net	
5. Your Date of Birth 07/28/1940	6. Your Occupation Clerk		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth 01/15/1950	10. Spouse's Occupation School Teacher		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			

Part II. Family and Dependent Information

1. As of December 31, 2010, your marital status was:
- Single
- Married: Did you live with your spouse during any part of the last six months of 2010? Yes No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- Widowed: Year of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during 2010. If additional space is needed please check here and use page 4 for additional information.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Single as of 12/31/10 (yes/no)	Full-time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Tamara Thomas	05/08/2006	Grandchild	12	Yes	Yes	No	No
Kendra Kent	08/13/1989	Daughter	12	Yes	Yes	Yes	No
Kerri Bryant	03/17/1948	Sister	12	Yes	Yes	No	No

- Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.
- To report any concerns to IRS on site operating issues please call **Toll Free 1-877-330-1205** or email us at **WI.Voltax@irs.gov**.

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

LAW-L1 – Kent

Problem C – Kent Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Income – In 2010, did you (or your spouse) receive: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Wages or Salary? (Form(s) W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV, 1099-OID)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Refund of state/local income taxes previously used as a deduction on 1040 Sch A? (Form(s) 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Alimony Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Self-Employment Income/Loss (such as earnings from contract labor, small business)? (Form(s) 1099-MISC)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Income (gain or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Form(s) 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. Disability Income (such as payments from SSA, VA, insurance, etc)? (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Distributions from Pensions, Annuities, and/or IRA? (Form(s) 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Unemployment Compensation? (Form(s) 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Social Security or Railroad Retirement Benefits? (Form(s) SSA-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. Income (profit or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: <u>Gambling Winnings (W2G)</u> (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2010 Did you (or your spouse) pay: (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Alimony: If yes, do you have the recipient's SSN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input checked="" type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input checked="" type="checkbox"/> 401K <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Educational expenses paid for yourself, spouse or dependents? (such as tuition, books, fees, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Unreimbursed employee business expenses (such as mileage)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Medical expenses?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Home mortgage interest?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Real estate taxes for your home or personal property taxes?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work?

Part V. Life Events – In 2010 Did you (or your spouse): (Check Yes, No or Unsure to all questions below)

Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form(s) 1099-C)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. Buy a home? If yes, closing date _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. Receive the First Time Homebuyers Credit in previous years?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Pay any student loan interest?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Make estimated tax payments or apply last year's refund to your 2010 tax? If so how much? \$400.00 _____
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. If you are due a refund, would you like a direct deposit or split your refund?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. If you are due a refund, would you like information on how to purchase U.S. Savings Bonds?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. If you have a balance due, would you like information about all of your payment options? (such as payment directly from your bank account, check, money order, credit/debit card or payment plan)

Catalog Number 52121E

Form **13614-C** (Rev. 9-2010)

LAW-L1 – Kent

Problem C – Kent Intake and Interview Sheet, page 3 of 3

TAXPAYER STOP HERE!

Thank you for completing this form.

Section B. To be Completed by Certified Volunteer Only

Remember: You are the link between the taxpayer's information and a correct tax return. Verify the taxpayer's information on pages 1 & 2 is complete. Any question marked "Unsure" must be discussed with the taxpayer and changed to "Yes" or "No".

Must be completed ONLY if persons are listed in Part II, Question 2.

- Yes No 1. Can anyone else claim any of the persons listed in Part II, Question 2, as a dependent on their return? If yes, which ones:

- Yes No 2. Were any of the persons listed in Part II, Question 2, totally and permanently disabled? If yes, which ones:

- Yes No 3. Did any of the persons listed in Part II, Question 2 provide more than half of their own support? If yes, which ones:

- Yes No 4. Did the taxpayer provide more than half the support for each of the persons in Part II, Question 2? If no, which ones:
 N/A

- Yes No 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, Question 2? If yes, which ones:

Reminder

Use Publication 17, *Your Federal Income Tax For Individuals* and Publication 4012, *Volunteer Resource Guide* in making tax law determinations.

Catalog Number 52121E

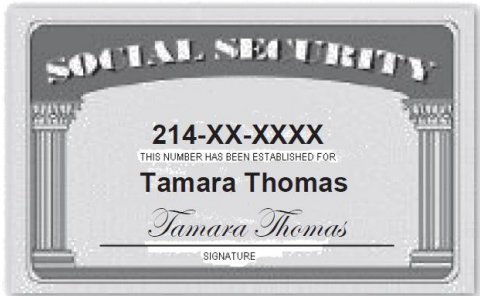
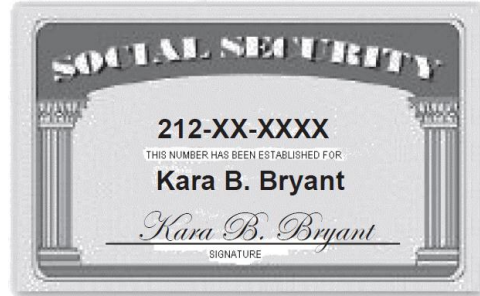
Section C. To be completed by a Certified Quality Reviewer

After reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer, check the final item.

1. **Section A & B** of this form are complete.
 2. **Taxpayer's identity, address and phone number** was verified.
 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
 4. **Filing Status** is correctly determined.
 5. **Personal and Dependency Exemptions** are entered correctly on the return.
 6. All **income** shown on source documents and noted in Sections A, part III is included on the tax return.
 7. Any **Adjustments to Income** are correctly reported.
 8. **Standard, Additional or Itemized Deductions** are correct.
 9. All **credits** are correctly reported.
 10. Withholding shown on **Forms W-2, 1099 and Estimated Tax Payments** are correctly reported.
 11. If **direct deposit or debit** was elected, checking/saving account and routing information match the supporting documents.
 12. Correct **SIDN** is shown on the return.
- All Quality Review Issues above have been addressed and necessary changes have been made.**

Form **13614-C** (Rev. 9-2010)

LAW-L1 – Kent




LAW-L1 – Kent

Interview Notes - Kent

1. Karl and Kara are full-time residents of Denville, New Jersey (Morris County) and they want to file a state return.
2. Karl indicates he would like \$3 to go to the Presidential Election Campaign Fund, while Kara does not wish to contribute. On the other hand, Kara would like \$1 to go to the Gubernatorial Election Campaign Fund, while Karl does not wish to contribute to the Gubernatorial Fund.
3. Their daughter, Kendra, is a full-time student classified as a junior at a local community college.
4. Karl and Kara paid for day care for Karl's granddaughter Tamara (who lived with them full-time) while they both worked. Karl is a clerk and Kara is a schoolteacher. No one else can claim Tamara as a dependent.
5. Kerri Bryant is Kara's older sister who is totally and permanently disabled. Kerri lived with the Kents all year and was fully supported by them.
6. If they have a federal or state refund, they want half of the refund applied to next year's taxes and the other half deposited directly into their checking account. They show you a personal check with routing number 065502789 and account number 12345678. (This is not a foreign account.)
7. Karl and Kara provided 100% of the support for both Kendra and Tamara.
8. Kara received \$5,000 cash plus other income reported on a Schedule K-1 from the estate of her great aunt.
9. In 2010, the Kents did not receive an Economic Recovery Payment.
10. The Kents would like to use the standard amount suggested by the NJ-1040 Instructions for the amount of Use Tax they owe.
11. All dependents are covered by health insurance.


LAW-L1 – Kent

Line 7 – Wages

a Employee's social security number 212-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 21-6XXXXXX				1 Wages, tips, other compensation \$13,817.00		2 Federal income tax withheld \$987.00				
c Employer's name, address, and ZIP code Jefferson Independent School District 12210 Lee Road Indianapolis, IN 46204				3 Social security wages \$13,817.00		4 Social security tax withheld \$856.65				
				5 Medicare wages and tips \$13,817.00		6 Medicare tax withheld \$200.45				
				7 Social security tips		8 Allocated tips				
d Control number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial Last name Suff. Kara B. Bryant 1068 Rivermeade Dr. Denville, NJ 07834				11 Nonqualified plans		12a See instructions for box 12				
f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other UI/WF/SWF 58.72 Disab 69.09 FLI 16.58		12c				
						12d				
15 State Employer's state ID number YS 21-6XXXXXX		16 State wages, tips, etc. \$13,817.00		17 State income tax \$693.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2010** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 211-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 21-5XXXXXX				1 Wages, tips, other compensation \$28,134.00		2 Federal income tax withheld \$2,176.00				
c Employer's name, address, and ZIP code Americus Petroleum 260 Rice Street Indianapolis, IN 46204				3 Social security wages \$31,087.63		4 Social security tax withheld \$1,927.00				
				5 Medicare wages and tips \$31,087.63		6 Medicare tax withheld \$450.77				
				7 Social security tips		8 Allocated tips				
d Control number				9 Advance EIC payment		10 Dependent care benefits				
e Employee's first name and initial Last name Suff. Karl R. Kent 1068 Rivermeade Dr. Denville, NJ 07834				11 Nonqualified plans		12a See instructions for box 12 D \$2,953.63				
f Employee's address and ZIP code				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other UI/WF/SWF 119.57 Disab 140.67 FLI 33.76		12c				
						12d				
15 State Employer's state ID number YS 21-5XXXXXX		16 State wages, tips, etc. \$28,134.00		17 State income tax \$1,674.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2010** Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Note: Form 8880 will appear in the TaxWise® Forms Tree – do not complete.

LAW-L1 – Kent

Line 8 – Interest

Karl is collecting payments on a seller-financed mortgage. The purchaser is Charles Campbell (SSN 219-XX-XXXX), 1523 North Curry Rd, Denville, NJ 07834. Last year Karl received \$2,782.15 interest on that loan.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0112		2010	Interest Income		
PAYER'S name, street address, city, state, ZIP code, and telephone no. Kendall Federal Credit Union 2602 Parks Road Indianapolis, IN 46204		Payer's RTN (optional)				Form 1099-INT	
PAYER'S federal identification number 21-8XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>			
RECIPIENT'S name Karl R. Kent		3 Interest on U.S. Savings Bonds and Treas. obligations \$				4 Federal income tax withheld \$	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Foreign tax paid \$				5 Investment expenses \$	
City, state, and ZIP code Denville, NJ 07834		8 Tax-exempt interest \$				7 Foreign country or U.S. possession	
Account number (see instructions)		9 Specified private activity bond interest \$				10 Tax-exempt bond CUSIP no. (see instructions)	
Form 1099-INT		(keep for your records)		Department of the Treasury - Internal Revenue Service			

Karl received information from Gordon Investment Services that he had been paid \$148.63 in tax-exempt (federal and state) interest on that account.

Karl received a broker's statement from ZYX Investments (see Line 9 – Dividends). Enter any interest income shown on the broker's statement. Tax-exempt interest was paid on a municipal bond from another state.

Money from U.S. Savings Bonds was used by the Kents for house repairs.

LAW-L1 – Kent

Line 9 – Dividends

Karl R. Kent 1068 Rivermeade Drive Denville, NJ 07834			ZYX Investments 456 Maple Ave. Fairbanks, AK 99701 (907)555-XXXX EIN: 21-7XXXXXX			Tax Year 2010 1099 Tax Reporting Copy B for Recipient		
Tax Identification Number: 211-XX-XXXX								
1099-INT Interest Income								
Interest Income Not in Box 3 <u>Box 1</u>	Early Withdrawal Penalty <u>Box 2</u>	Interest on U.S. Savings Bonds and Treasury Obligations <u>Box 3</u>	Federal Income Tax Withheld <u>Box 4</u>	Investment Expenses <u>Box 5</u>	Foreign Tax Paid <u>Box 6</u>	Foreign Country or U.S. Possession <u>Box 7</u>	Tax-Exempt Interest <u>Box 8</u>	Specified Private Activity Bond Interest <u>Box 9</u>
\$123.00	\$0.00	\$864.00	\$86.00	\$0.00	\$0.00		\$1,500.00	\$0.00
1099-DIV Dividend Income								
Total Ordinary Dividends <u>Box 1a</u>	Qualified Dividends <u>Box 1b</u>	Total Capital Gain Distribution <u>Box 2a</u>	Unrecaptured Section 1250 Gain <u>Box 2b</u>	Section 1202 Gain <u>Box 2c</u>	Collectibles (28%) Gain <u>Box 2d</u>	Nondividend Distributions <u>Box 3</u>	Federal Income Tax Withheld <u>Box 4</u>	Investment Expenses <u>Box 5</u>
\$231.86	\$231.86	\$68.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Foreign Tax Paid <u>Box 6</u>	Foreign Country or U.S. Possession <u>Box 7</u>	Cash Liquidation Distributions <u>Box 8</u>	Noncash Liquidation Distributions <u>Box 9</u>					
\$3.65		\$0.00	\$0.00					
1099-B Proceeds from Broker and Barter Exchange Transactions								
Transaction Date <u>Box 1a</u>	CUSIP <u>Box 1b</u>	Description <u>Box 7</u>	Number of Shares <u>Box 5</u>	Federal Income Tax Withheld <u>Box 4</u>	Gross Proceeds Less Commission <u>Box 2</u>	<u>Buy Date</u>	<u>Cost/Basis</u>	
09/23/2010	XXXX	Rust Corp.	100	\$0.00	\$1,700.00	11/01/1998	\$3,200.00	
06/01/2010	XXXX	Rio Motors	150	\$0.00	\$10,675.00	07/15/2008	\$9,543.00	
12/30/2010	XXXX	Rider Corp.	65	\$0.00	\$5,663.00			

Neither Karl nor Kara have an interest in a financial account in a foreign country and have never received distributions from or transferred funds to a foreign trust.

Enter now any foreign tax paid by Karl as reported on a 1099-DIV (or broker's statement).

LAW-L1 – Kent

Line 10 – Taxable Refunds

Karl and Kara itemized deductions last year and received a \$437 tax refund from the state. Their taxable income last year was \$49,859. Their total itemized deductions were \$13,800. The amount of state income taxes was \$2,998 and the amount of state sales tax was \$689.00. They annually pay \$1,253 in property tax on their home.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name, street address, city, state, ZIP code, and telephone no. New Jersey Division of Taxation 22 South Clinton Avenue Trenton, NJ 08609-1212		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$ 437.00	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div> Form 1099-G
PAYER'S federal identification number 22-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name Karl R. Kent/Kara B. Bryant Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Denville, NJ 07834		5 ATAA payments \$ 7 Agriculture payments \$ 9 Market gain \$	6 Taxable energy grants \$ 8 Check if box 2 is trade or business income <input type="checkbox"/>
Account number (see instructions)		10a State	10b State identification no.
		11 State income tax withheld	
Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service			

**Certain
Government
Payments**

**Copy B
For Recipient**

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

LAW-L1 – Kent

Line 12 – Business Income

Kara has a small business, which she operates out of her home, typing medical transcripts. The business code is 561410. In addition to the amount reported on Form 1099-MISC, she also received \$1,082 during the year from other doctors for this service. Her expenses included \$49.00 for paper and \$67.50 for a printer cartridge. Kara used her second car for picking up and delivering the typing jobs. She maintained a written record of mileage, reporting 35 business miles per month and 10,000 other miles. She bought the car and started using it for business on January 2, 2006. Kara has another car available for personal use

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Pratt Medical Centers, Inc. 826 Payne Avenue Indianapolis, IN 46204		1 Rents		OMB No. 1545-0115 2010 Form 1099-MISC	Miscellaneous Income	
			\$			
		2 Royalties				
		3 Other income		4 Federal income tax withheld	Copy B For Recipient	
			\$	\$		
		5 Fishing boat proceeds		6 Medical and health care payments		
PAYER'S federal identification number	RECIPIENT'S identification number					
21-1XXXXXX	212-XX-XXXX					
RECIPIENT'S name Kara B. Bryant Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Denville, NJ 07834		7 Nonemployee compensation	\$ 1,637.00	8 Substitute payments in lieu of dividends or interest	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds		
		11		12		
Account number (see instructions)		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney		
			\$			\$
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income		
\$	\$	\$	\$	\$		

Form 1099-MISC

(keep for your records)

Department of the Treasury - Internal Revenue Service

LAW-L1 – Kent

Line 15 – IRA Distributions

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		
PAYER'S name, street address, city, state, and ZIP code Saulk Trust Company P.O. Box 254 Indianapolis, IN 46204		1 Gross distribution	2010		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount				
PAYER'S federal identification number 21-3XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
				3 Capital gain (included in box 2a)	4 Federal income tax withheld	
RECIPIENT'S name Karl R. Kent		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
						7 Distribution code(s) 7 <input checked="" type="checkbox"/> IRA/SEP/SIMPLE
Street address (including apt. no.) 1068 Rivermeade Dr.		City, state, and ZIP code Denville, NJ 07834		8 Other \$ %		
				9a Your percentage of total distribution %		
Account number (see instructions)		10 State tax withheld \$		11 State/Payer's state no. \$		
		13 Local tax withheld \$		14 Name of locality \$		
1st year of desig. Roth contrib.		12 State distribution \$		15 Local distribution \$		

Form 1099-R Department of the Treasury - Internal Revenue Service

Karl did a direct transfer of his traditional IRA funds from Yale Security IRA to Merrill Lynch. He received Form 1099-R below.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		Form 1099-R		
PAYER'S name, street address, city, state, and ZIP code Yale Security IRA P.O. Box 2537 Indianapolis, IN 46204		1 Gross distribution	2010		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount				
PAYER'S federal identification number 21-4XXXXXX		RECIPIENT'S identification number 211-XX-XXXX		2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>	
				3 Capital gain (included in box 2a)	4 Federal income tax withheld	
RECIPIENT'S name Karl R. Kent		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
						7 Distribution code(s) G <input checked="" type="checkbox"/> IRA/SEP/SIMPLE
Street address (including apt. no.) 1068 Rivermeade Dr.		City, state, and ZIP code Denville, NJ 07834		8 Other \$ %		
				9a Your percentage of total distribution %		
Account number (see instructions)		10 State tax withheld \$		11 State/Payer's state no. \$		
		13 Local tax withheld \$		14 Name of locality \$		
1st year of desig. Roth contrib.		12 State distribution \$		15 Local distribution \$		

Form 1099-R Department of the Treasury - Internal Revenue Service

LAW-L1 – Kent

Line 16 – Pensions and Annuities

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2010	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Defense Finance & Accounting SVC US Military Retirement Pay P.O.Box 7139 Indianapolis, IN 46249		1 Gross distribution \$ 1,200.00	2a Taxable amount \$ 1,200.00				2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>
PAYER'S federal identification number 22-7xxxxxx	RECIPIENT'S identification number 211-xx-xxxx	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.		
RECIPIENT'S name KARL R. KENT 1068 Rivermeade Dr Denville, NJ 07834		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$				This information is being furnished to the Internal Revenue Service.
1st year of desig. Roth contrib.		7 Distribution code(s) 7	8 Other \$ %	9a Your percentage of total distribution %		9b Total employee contributions \$	
Account number (see instructions)		10 State tax withheld \$	11 State/Payer's state no. \$		12 State distribution \$		
		13 Local tax withheld \$	14 Name of locality \$		15 Local distribution \$		

Form **1099-R** Department of the Treasury - Internal Revenue Service

Karl retired two years ago and started drawing his retirement pay on January 1, 2009. He recovered \$335 of his cost during the first year. Karl did not select a joint and survivor annuity. Karl did not use the NJ three-year rule for this pension.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		2010	Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city, state, and ZIP code Stillman Pension Fund 36964 Dana Road Indianapolis, IN 46204		1 Gross distribution \$ 18,625.00	2a Taxable amount \$				2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>
PAYER'S federal identification number 24-0XXXXXX	RECIPIENT'S identification number 211-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,715.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.		
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Denville, NJ 07834		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$				This information is being furnished to the Internal Revenue Service.
1st year of desig. Roth contrib.		7 Distribution code(s) 7	8 Other \$ %	9a Your percentage of total distribution %		9b Total employee contributions \$ 5,864.00	
Account number (see instructions)		10 State tax withheld \$	11 State/Payer's state no. \$		12 State distribution \$		
		13 Local tax withheld \$	14 Name of locality \$		15 Local distribution \$		

Form **1099-R** Department of the Treasury - Internal Revenue Service

LAW-L1 – Kent

Line 17 – Royalties

651110

OMB No. 1545-0099

**Schedule K-1
(Form 1065)**

Department of the Treasury
Internal Revenue Service

2010

For calendar year 2010, or tax
year beginning _____, 2010
ending _____, 20____

Final K-1 Amended K-1

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Limited Information About the Partnership

A Partnership's employer identification number
22-8XXXXXX

B Partnership's name, address, city, state, and ZIP code
Black Jack Production Company
1001 Yukon Dr.
Fairbanks, AK 99701

C IRS Center where partnership filed return
Austin

D Check if this is a publicly traded partnership (PTP)

Part II Limited Information About the Partner

E Partner's identifying number
212-XX-XXXX

F Partner's name, address, city, state, and ZIP code
Kara B. Bryant
1068 Rivermeade Dr.
Denville, NJ 07834

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner? _____

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	%	%

K Partner's share of liabilities at year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account \$ _____

Capital contributed during the year \$ _____

Current year increase (decrease) \$ _____

Withdrawals & distributions \$ (_____)

Ending capital account \$ _____

Tax basis GAAP Section 704(b) book
 Other (explain) _____

M Did the partner contribute property with a built-in gain or loss?
 Yes No
If "Yes", attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
	\$1,050.00		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions		
		20	Other information
14	Self-employment earnings (loss)		
*See attached statement for additional information.			

For IRS Use Only

LAW-L1 – Kent

Line 19 – Unemployment Compensation

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
New Jersey Department of Labor 22 South Clinton Avenue Trenton, NJ 08609-1212		\$ 2,550.00	2010 Form 1099-G
		2 State or local income tax refunds, credits, or offsets \$	
PAYER'S federal identification number 22-2481818	RECIPIENT'S identification number 211-XX-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00
RECIPIENT'S name Karl R. Kent Street address (including apt. no.) 1068 Rivermeade Dr. City, state, and ZIP code Denville, NJ 07834		5 ATAA payments \$	6 Taxable energy grants \$
Account number (see instructions)		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>
		9 Market gain \$	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		10a State	
		11 State income tax withheld	

Form 1099-G (keep for your records) Department of the Treasury - Internal Revenue Service

Line 20 – Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2010 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name KARL R. KENT	Box 2. Beneficiary's Social Security Number 211-XX-XXXX	
Box 3. Benefits Paid in 2010 \$13,682.00	Box 4. Benefits Repaid to SSA in 2010	Box 5. Net Benefits for 2010 (Box 3 minus Box 4) \$13,682.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$11,565.20 Medicare Part B premiums deducted from your benefits: \$1,156.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$600.00 Total Additions: \$13,682.00 Benefits for 2010: \$13,682.00	DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$360.00 Box 7. Address Karl R. Kent 1068 RIVERMEADE DR. Denville, NJ 07834 Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of May 15, 2010 - Subject to Change		
Form SSA-1099-SM (1-2010) DO NOT RETURN THIS FORM TO SSA OR IRS		

LAW-L1 – Kent

Line 21 – Other Income

PAYER'S name, address, ZIP code, federal identification number, and telephone number		1 Gross winnings	2 Federal income tax withheld
New Jersey Lottery P.O. Box 41 Trenton, NJ 08625-0041		\$1,200.00	
21-0XXXXXX (888) 341-XXXX		3 Type of wager	4 Date won
		Lottery	04/14/2010
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
WINNER'S name, address (including apt. no.), and ZIP code		9 Winner's taxpayer identification no.	10 Window
Kara B. Bryant		212-XX-XXXX	
1068 Rivermeade Dr.		11 First I.D.	12 Second I.D.
Denville, NJ 07834		13 State/Payer's state identification no.	14 State income tax withheld
		22-3XXXXXX	\$36.00
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Signature ▶ <i>Kara B. Bryant</i>		Date ▶ 04/14/2010	
Form W-2G		Department of the Treasury - Internal Revenue Service	

OMB No. 1545-0238

2010
Form W-2G
Certain Gambling Winnings

Copy C
For Winner's Records

Kara had \$2,250 in gambling losses.

Line 31a – Alimony Paid Adjustment

Karl paid \$3,600 in alimony to a previous wife. Her social security number is 215-XX-XXXX.

Line 32 – IRA Contribution Adjustment

Kara would like to make a contribution to her traditional IRA account. She wants to contribute only the amount that would give her the maximum tax benefit.

Line 33 – Student Loan Interest Adjustment

Kara paid \$268 interest on a student loan she incurred to obtain her teaching degree.

LAW-L1 – Kent

Line 40 – Itemized Deductions

Because of high unreimbursed medical expenses this year, Karl wants to itemize deductions and provides the following information:

Medical insurance	\$1,200
Doctor bills	\$1,653
Hospital bills	\$3,200
Life insurance	\$1,842
Funeral expenses	\$5,600
Medical mileage	103 miles per month (1,236 miles total)
Prescription drugs	\$965
Prescription eyeglasses	\$210
Church cash donations with canceled checks	\$1,650
Cash contributions to: National Public Radio, American Cancer Society, Shriners Children’s Hospital with canceled checks and receipts	\$225
Contributions to Millsap Elementary School with canceled checks and receipts	\$250
Salvation Army (FMV of clothes and TV in good used condition; Kents have receipts for these contributions.)	\$350
Home mortgage interest (Form 1098)	\$3,164
Real estate tax – Primary residence (tax statement based on property value)	\$1,133
Real estate tax – Land in another state (based on the value)	\$624
Gambling losses	\$2,250
Speeding tickets	\$375

Line 48 – Credit for Child and Dependent Care Expenses

Karl and Kara paid the Maryville Day Care Center \$1,100 to watch Tamara while they worked. The address is 128 Menio St, Denville, NJ 07834. Their EIN is 62-4XXXXXX.

LAW-L1 – Kent

Line 49 – Education Credits

Kara and Karl paid \$2,750 for Kendra’s tuition. Kendra spent \$500.00 on textbooks and supplies and \$850.00 for a new computer which was not a course requirement.

<input type="checkbox"/> CORRECTED		OMB No. 1545-1574		Tuition Statement
FILER'S name, street address, city, state, ZIP code, and telephone number Northern Kentucky University Nunn Drive Founders Hall 500 Highland Heights, KY 41076		1 Payments received for qualified tuition and related expenses \$	2010	
FILER'S federal identification no. 61-0XXXXXX		2 Amounts billed for qualified tuition and related expenses \$ 7,750.00	Copy B For Student	
STUDENT'S name Kendra Kent		3 If this box is checked, your educational institution has changed its reporting method for 2010 <input type="checkbox"/>		This is important tax information and is being furnished to the Internal Revenue Service.
STUDENT'S social security number 213-XX-XXXX		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,000.00	
Street address (including apt. no.) 1068 Rivermeade Dr.		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2011 <input type="checkbox"/>	
City, state, and ZIP code Denville, NJ 07834		8 Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		
Form 1098-T		(keep for your records)		Department of the Treasury - Internal Revenue Service

Kara had to take several special training courses at the local college that were required by her employer. The class tuition and fees totaled \$317.85.

Line 52 – Energy Credits, Form 5695

The Kents insulated the crawl space of their home for \$175.00 and replaced all their windows with new windows meeting the IECC criteria (energy efficiency) at a cost of \$7,450.00 excluding onsite preparation, assembly, or original installation of components. They did not have any residential energy credits in previous years.

Line 62 – Estimated Tax Payments

During the year, Karl and Kara made the following estimated federal tax payments.

DATE PAID	AMOUNT PAID
04/14	\$100.00
09/18	\$100.00

They also applied \$200 from last year’s tax refund toward this year’s taxes.

Line 74a – Amount You Want Refunded to You

Karl and Kara want any federal refund or debit deposited to or withdrawn from their checking account. (See the interview notes for their bank routing and account numbers.)

Line 75 – Applied to Next Year’s Estimated Taxes

If Karl and Kara have a federal refund coming, they want half of the refund applied to next year’s federal taxes.